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UNICEF report on the recommendations of the Joint Inspection Unit

Summary

In accordance with Executive Board decision 2001/4, the present report summarizes the response of UNICEF to the recommendations contained in the reports of the Joint Inspection Unit (JIU) issued from January through December 2016. Of the 11 reports, 10 contained recommendations directly relevant to UNICEF.

* E/ICEF/2017/5.

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I. Introduction

1. The Joint Inspection Unit (JIU) annually issues reports and notes addressed to the executive heads of United Nations organizations that have accepted its statute. Each report or note contains a series of recommendations for consideration by either the executive heads or the legislative/governing bodies of the organizations. The UNICEF report to its Executive Board provides, inter alia, a brief overview of the organization's response to relevant reports issued by the JIU from January through December 2016 and comments on JIU recommendations that have been directed to UNICEF (see annex I). The complete reports and notes of the JIU and any additional annexes and comments, e.g., by the United Nations System Chief Executives Board for Coordination (CEB), can be obtained through the JIU website (http://www.unjiu.org) or through the hyperlinked titles of each report in section II. CEB comments available at the time of drafting of the present report have also been included.

2. Since the submission of the previous report (E/ICEF/2016/8) to the Executive Board at its annual session of 2016, UNICEF has continued to work with the JIU on various reviews conducted under its auspices and to follow up on the recommendations contained in the reports. This interaction on issues of common interest has increased the relevance of the JIU reports, improved the implementation of their recommendations and enhanced transparency. Furthermore, as a member organization of the CEB, UNICEF has continued to contribute to the drafting of consolidated responses to various JIU reports.

II. Overview of Joint Inspection Unit reports issued in 2016

3. The 10 reports of direct relevance to UNICEF are summarized below. For additional comments on the relevant recommendations, see annex I.

A. Succession planning in the United Nations system organizations (JIU/REP/2016/2)

4. UNICEF welcomes the report, which identifies the challenges and good practices inherent in this crucial component of workforce planning, and proposes solutions and benchmarks to improve succession planning activities. Succession planning is a core function of the UNICEF Division of Human Resources. The Senior Staff Rotation and Reassignment Exercise, which is in its twelfth successful year, is a global annual exercise aimed at fostering mobility and promoting the systematic and timely succession planning of senior positions within UNICEF. Further, the UNICEF leadership competencies have been revised and a competency framework is being developed, with implementation expected in December 2017. (CEB comments[1] available in A/71/393/Add.1)

B. Comprehensive review of United Nations system support for small island developing States: initial findings (JIU/REP/2016/3)

5. The report was prepared in response to General Assembly resolution 69/288. It presents the initial findings of the JIU, with a more comprehensive report to follow. As the review was limited to consideration of the work of the Secretariat and

[1] Hyperlinks to comments by the United Nations System Chief Executives Board for Coordination that were available at the time of publication are provided.

agencies and of the work and functioning of the Inter-agency Consultative Group on Small Island Developing States, it did not cover the support activities by the funds and programmes. The report was provided to UNICEF for information only. (CEB comments available in A/71/324/Add.1)

C. Fraud prevention, detection and response in United Nations system organizations (JIU/REP/2016/4)

6. UNICEF is committed to preventing, detecting and deterring fraud, corruption or other irregularity and to taking action where it is suspected or detected, and achieving adequate recovery. It has a policy prohibiting and combatting fraud and corruption, with investigative capability by the Office of Internal Audit and Investigations (OIAI). UNICEF appreciates the recommendations made in the report, having agreed with all but one: on strengthening the referral of fraud cases to national enforcement authorities, as this is under the authority of the Secretary-General. Notably, UNICEF has started the process of developing a comprehensive anti-fraud strategy, which will provide clear guidance on roles and responsibilities for the various aspects of managing fraud, and which will also identify a clear pathway for remedial action and the recovery of losses. (CEB comments available in A/71/731/Add.1)

D. Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally-agreed goals (JIU/REP/2016/5)

7. UNICEF recognizes the importance of national statistical capacity development at the country level as a means of achieving national development goals, including the Sustainable Development Goals, and welcomes the renewed emphasis on and call for greater support and investment in such efforts across the entire United Nations system. UNICEF prioritizes these objectives on an ongoing basis through the work of its country programmes of cooperation in over 150 countries and in targeted efforts by means of surveys, including the multiple indicator cluster survey, now in its sixth round. UNICEF also supports countries by means of dedicated workshops on statistical capacity development in sectoral and thematic areas and in line with national development priorities. (CEB comments available in A/71/431/Add.1)

E. Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication (JIU/REP/2016/6)

8. UNICEF welcomes the JIU report on the meta-evaluation and synthesis of United Nations Development Assistance Framework (UNDAF) evaluations, as it is the first-ever such exercise and responds to inter-agency demand. UNICEF contributed to the CEB comments and agrees that the JIU report provides key lessons and recommendations for improving the coverage, quality and use of UNDAF evaluations. UNICEF will be pleased to contribute technical inputs and resources to future UNDAF evaluations, which are to be coordinated through the resident coordinator system, with the support of United Nations country teams. (CEB comments available in A/71/533/Add.1)

F. Comprehensive review of United Nations system support for small island developing States: final findings (JIU/REP/2016/7)

9. UNICEF welcomes the report, and agrees that there is room to strengthen coordination and accountabilities and to leverage synergies for the contribution of better results to small island developing States. Through its multi-country programmes, UNICEF contributes to the child-related aspects of the SIDS Accelerated Modalities of Action (SAMOA) Pathway, with specific indicators, baselines and targets to monitor progress. Effective coordination among United Nations organizations and government bodies is an integral part of the UNICEF strategy.

G. State of the internal audit function in the United Nations system (JIU/REP/2016/8)

10. UNICEF welcomes the report and broadly agrees with the key assessments of the JIU analysis across 23 United Nations system organizations. The report makes a valuable contribution to further enhancing the maturity of the system-wide internal audit function through its advocacy for stronger governance structures to augment independence and effectiveness; the promotion of a strengthened second line of defence within United Nations system organizations; encouraging the development of the audit function's strategic roadmap; supporting thematic assessments; and expanding the use of data analytics. The report also emphasizes the critical governance role of oversight committees and the importance of meeting the conditions necessary for their effectiveness, independence and expertise. UNICEF is pleased to note that it is well positioned to implement most of the recommended governance structures and practices for an internal audit function as identified in the report, and that action is already in progress to generate further benefits in areas such as the use of technology in internal auditing.

H. Safety and security in the United Nations system (JIU/REP/2016/9)

11. The review covers the United Nations and its funds, programmes and specialized agencies, focusing on the services provided by the Department of Safety and Security, as the primary coordinating actor of the United Nations security management system. The review addresses strategic system-wide issues and does not look into specific technical areas of safety and security.

12. Generally, the reference point of the JIU review is the 2008 report "Towards a culture of security and accountability" produced by the Independent Panel on Safety and Security of United Nations Personnel and Premises Worldwide. There has been significant progress in the United Nations security management system that does not seem to be fully reflected in the report, specifically with regard to policy development, training programmes for staff, jointly funded activities, minimum operating security standards enhancements, additional funds for the Department of Safety and Security and an active participation in and strengthened collaboration with the Inter-Agency Security Management Network.

I. Knowledge management in the United Nations system (JIU/REP/2016/10)

13. UNICEF finds the review findings and best practices presented in the report to be useful and will consider their applicability in strengthening the UNICEF knowledge management framework.

J. Administrative support services: the role of service centres in redesigning administrative service delivery (JIU/REP/2016/11)

14. UNICEF found the report to be useful, particularly in recommending a review of contract modalities for locally recruited professional expertise in shared services environments. UNICEF notes that, contrary to information contained in the report, the shared services centres of several United Nations organizations have begun to exchange best practices and to work together to examine ways to reduce investment costs and increase value for money at a faster rate than might otherwise have been achieved.

III. Status of Joint Inspection Unit recommendations addressed to UNICEF

15. In 2016, the JIU issued 11 reports containing a total of 84 recommendations. Ten of those reports together contained a total of 52 recommendations (62 per cent) that were relevant to UNICEF, including 35 addressed to executive heads and 17 to Executive Board/legislative bodies. The acceptance and implementation status of the 52 recommendations is presented in annex I, and can be summarized as follows, as of March 2017:

(a) UNICEF accepted 43 recommendations (83 per cent), of which 17 (33 per cent) had been implemented, and 26 (50 per cent) were in progress;

(b) Seven recommendations (13 per cent) were still under consideration for acceptance;

(c) Two recommendations (4 per cent) relevant to UNICEF, but not under its sole remit for implementation, were under CEB consideration.

16. Annex II details the status of recommendations made by the JIU prior to 2016, which were still open as of March 2017. In summary:

(a) The total number of open recommendations was 29, including 22 issued in the period 2013-2015, and 7 during the period 2008-2012;

(b) Of the 29 open recommendations, 28 were being implemented and 1 (issued in 2015) was still under consideration.

Annex I

Summary of the status of Joint Inspection Unit recommendations addressed to UNICEF, January-December 2016

Relevant recommendations	*Remarks*
Succession planning in the United Nations system organizations (JIU/REP/2016/2)	
1. Recommendations addressed to the Executive Board/legislative body	
Recommendation 1 Exercise an oversight role and examine the causes for the lack of, and/or the delay in, the introduction of formal succession planning including the adequacy of current funding; and develop formal succession planning without any further delay, by the end of 2017.	**Accepted and in progress** Succession planning, a global process with a corporate view centralized in headquarters, has been a core function of the Division of Human Resources in UNICEF. The Senior Staff Rotation and Reassignment Exercise, launched in 2005, is an annual corporate exercise aimed at fostering mobility, promoting systematic and timely succession planning for senior positions within UNICEF (e.g., Representative and Associate/Deputy Director posts), and facilitating the identification of suitable candidates for leadership posts globally.
2. Recommendations addressed to the executive heads	
Recommendation 2 Instruct human resources management offices to develop and implement appropriate frameworks for succession planning strategies, and devise appropriate guidelines on the succession planning process without any further delay, by the end of 2017.	**Accepted and in progress** The UNICEF leadership competencies have been revised and a competency framework is being developed, with implementation targeted for December 2017.
Recommendation 3 Instruct human resources management offices to adopt the benchmarks set out in the present report with a view to ensuring that their organizations have a sound succession planning process, and should report on the progress made.	**Accepted and in progress** UNICEF and its Division of Human Resources will continue to ensure an effective succession planning process and set the benchmarks for comparative measures and indicators.
Recommendation 4 Ensure that succession planning is reinstated as a main agenda item of the Human Resources Network of the High-level Committee on Management, and given the utmost attention and most serious consideration in the future sessions of the Network.	**Accepted and in progress** UNICEF supports the reinstatement of succession planning as an agenda item of the Human Resources Network of the High-level Committee on Management.
Comprehensive review of United Nations system support for small island development States: initial findings (JIU/REP/2016/3)	
No recommendations addressed to UNICEF.	

Relevant recommendations	*Remarks*

Fraud prevention, detection and response in United Nations system organizations (JIU/REP/2016/4)

1. Recommendations addressed to the Executive Board/legislative body

Recommendation 16	**Accepted and implemented**
Place on respective agendas a permanent or standing item relating to fraud prevention, detection and response; review on an annual basis the consolidated and comprehensive management report presented by the executive head on anti-fraud policy and activities; and provide high-level guidance and oversight on fraud-related matters.	The review of the annual report of Office of Internal Audit and Investigations (OIAI), which provides this information, is a standing item of the UNICEF Executive Board agenda.

2. Recommendations addressed to the executive heads

Recommendation 2	**Accepted and implemented**
Develop a corporate anti-fraud policy taking into account leading practices in the public and private sectors. The policy should be presented to the legislative and governing bodies for information, adoption and/or endorsement and should be reviewed and updated regularly.	The existing anti-fraud policy of UNICEF is in line with best practice. UNICEF agrees that it should be transparent to its governing body with regard to fraud-related policies. However, the governing body does not need to adopt or endorse management's operational policy on fraud, as doing so could compromise the ability of UNICEF to move quickly to adjust the policy if needed. It is important to recall that the issue of fraud is addressed in the annual report of OIAI to the governing board.
Recommendation 3	**Accepted and implemented**
Take expeditious action to designate an overall corporate manager or entity at senior level to be the custodian of the anti-fraud policy and be responsible for the implementation, monitoring and periodic review of the policy.	UNICEF has effectively adopted this recommendation. The Deputy Executive Director for Management has overall responsibility with regard to the organization's anti-fraud policy.
Recommendation 4	**Accepted and implemented**
Establish a dedicated anti-fraud training and fraud awareness strategy for all members of the organization. At a minimum, anti-fraud training should be mandatory for staff in functional areas most prone to fraud and staff operating in fragile and high-risk field environments.	The UNICEF ethics and integrity e-learning course is mandatory for all UNICEF staff. The Supply Division integrates ethics in procurement training in a number of events: (a) orientation for all new Supply Division staff, delivered twice a year; (b) and introduction to procurement for all procurement staff, delivered twice a year; and (c) the forthcoming e-learning course on procurement.
Recommendation 5	**Accepted and in progress**
Conduct a comprehensive corporate fraud risk assessment, as an integral part of their enterprise risk management system or as a separate exercise, addressing fraud risks at all levels of their respective organization, including headquarters and field offices, as well as internal and external fraud risks. Such	UNICEF performs comprehensive enterprise risk assessments at all levels, including fraud risk assessment. The results of individual assessments have been consolidated and reviewed globally by the global management team. UNICEF is in the process of strengthening the enterprise risk assessment strategy, which will include annual updates.

Relevant recommendations	*Remarks*
assessments shall be conducted at least biennially at the corporate level, and more frequently, based on need, at the operational level.	
Recommendation 6	**Accepted and in progress**
Develop organization-specific comprehensive anti-fraud strategies and action plans for implementing their respective fraud policies. Such anti-fraud strategies should be based on the organization's corporate fraud risk assessments and shall be an integral part of the overall organizational strategies and operational objectives. Based on the level of fraud risk, proportionate resources should be dedicated to operationalize the strategies and action plans.	UNICEF is developing and implementing a formal comprehensive anti-fraud strategy in 2017. Current anti-fraud mechanisms are implemented through existing policies and procedures. On the basis of the global risk assessment performed, a risk mitigation plan to address fraud was formalized that addresses the work of UNICEF with partners as well as the capacity of staff. Resources have also been allocated to procure tools that will allow the organization to better manage risk and perform data mining to identify suspicious activity.
Recommendation 7	**Accepted and in progress**
Initiate a review of their internal control framework to ensure that proportionate anti-fraud controls do exist and that fraud risks identified in the fraud risk assessments are adequately addressed in the internal control frameworks.	UNICEF adopted the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework in 2012. At the time, all policies and procedures were reviewed and strengthened for risk management, including fraud awareness. Key UNICEF staff have undergone COSO training, and funding has been set aside to review the organization's framework for compliance with the 2013 standards, to be completed in 2017. In parallel, UNICEF continuously works to improve and strengthen its controls and currently has several initiatives under development.
Recommendation 8	**Accepted and in progress**
Ensure that statements of internal controls address the adequacy of organization-wide anti-fraud controls, in accordance with good practices and applicable international standards. In the absence of a formal statement of internal controls, executive heads should certify in their annual reports to legislative and governing bodies that their organization has in place proportionate anti-fraud controls based on fraud risk assessments, and that appropriate fraud prevention, detection, response and data collection procedures and processes exist.	The UNICEF financial statements for 2015 contain a statement of internal controls over financial reporting. In tandem, with the review for the 2013 COSO framework, the organization plans to implement governance, risk and compliance strategies and tools that will enable it to issue a statement of internal controls on the organization-wide controls. Funds have been budgeted for this endeavour in 2016-2017.
Recommendation 9	**Accepted and implemented**
Instruct their legal offices to review and update the legal instruments for engaging third parties, such as vendors and implementing partners, with particular attention to anti-fraud clauses and provisions.	UNICEF has already implemented the recommendations, which are reflected in its standard agreement with individual consultants, in the recently-issued standard contract with programme implementing partners and in the revised standard General Terms and Conditions of contracts.

Relevant recommendations	*Remarks*
Recommendation 10 Ensure that proportionate fraud prevention and detection capabilities are an integral part of automation systems' functionalities, including automated activity reports and data-mining modules in their respective enterprise resource planning systems (ERPs).	**Accepted and in progress** UNICEF has implemented a number of dashboards that highlight a variety of compliance issues. In addition, UNICEF will be implementing governance, risk management and compliance tools, which will include transaction level monitoring software to strengthen fraud prevention and detection within VISION, its SAP-based ERP. UNICEF also employs Approva to detect the segregation of duty conflicts in VISION.
Recommendation 11 Revise their whistle-blower policies with a view to adopting good practices, and extend the duty to report fraud and other misconduct to contract employees, United Nations volunteers, interns and other non-staff, as well as to third parties, including vendors, suppliers, and implementing partners.	**Accepted and implemented** The current anti-fraud policy extends the duty to report fraud and misconduct to non-staff entities.
Recommendation 12 Implement the good practice of establishing a central intake mechanism for all fraud allegations in their respective organizations. In the interim, for organizations with decentralized intake mechanisms, immediate action should be taken to: (a) establish an obligation for decentralized intake units to report to a central authority any allegations received, ongoing cases under investigation and closed cases, indicating the action taken; and (b) establish formal intake procedures and guidelines, including: clear criteria for the preliminary assessment, the official, office or function authorized to make the assessment, the process to be followed and the arrangements for reporting on the results of the preliminary assessments.	**Accepted and implemented** UNICEF has a whistle-blower policy and mechanisms for the intake of fraud allegations. Reference is made to the annual report of OIAI for a discussion on the work performed.
Recommendation 13 Ensure that the investigation function of their respective organizations establishes key performance indicators for the conduct and completion of investigations, and has adequate capacity to investigate, based on a risk categorization and the type and complexity of the investigations.	**Accepted and implemented** Reference is made to the annual report of OIAI for a discussion on the work performed.
Recommendation 14 Strengthen existing protocols and procedures for referrals of fraud cases (and other misconduct) to national enforcement authorities and courts for criminal and civil proceedings, as well as for asset recovery, and ensure that referrals are done in a timely and effective manner.	**Under consideration** This recommendation needs further consideration and, at this time, UNICEF is not in a position to adopt it. The critical factor in connection with referrals to Member State law enforcement authorities is the issue of privileges and immunities, as the Joint Inspection Unit (JIU) report notes. Those privileges and immunities are under the exclusive control of the

Relevant recommendations	*Remarks*
	Secretary-General (or, in the case of the specialized agencies, the executive heads), not the relevant legislative/governing bodies.
Recommendation 15	**Accepted and implemented**
Present, on an annual basis, a consolidated and comprehensive management report on the performance of anti-fraud activities, based on key performance indicators. The report shall include, inter alia, the level of fraud exposure, status of compliance with anti-fraud policies, fraud statistics, sanctions imposed, fraud losses and recovery of assets, and lessons learned.	Reference is made to the annual report of OIAI for a discussion on the work performed.
Recommendation 16	**Accepted and implemented**
Place on their respective agendas a permanent or standing item relating to fraud prevention, detection and response; review on an annual basis the consolidated and comprehensive management report presented by the executive head on anti-fraud policy and activities; and provide high-level guidance and oversight on fraud-related matters.	The annual report of OIAI, a standing item on the agenda, provides this information to the UNICEF Executive Board.

Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally-agreed goals (JIU/REP/2016/5)

1. Recommendations addressed to the Executive Board/legislative body

Recommendation 1	**Accepted and in progress**
Make national statistical capacity development a major strategic priority of the United Nations system entities addressing production, dissemination and use of official statistics, and should call on all Member States to redirect the financial resources necessary to support all three areas.	UNICEF is committed to prioritizing evidence generation on the situation of children, including support to national statistical capacity development, throughout its country programmes.
Recommendation 2	**Accepted and in progress**
Reaffirm that the principal goal of the United Nations system support for national statistical capacity development is the use of national statistics for supporting the achievement of national development goals, including the Sustainable Development Goals, and in this regard, requests United Nations system organizations to make all efforts to support achievement of this goal.	UNICEF is committed to strengthening national statistical capacity development and the use of national statistics for supporting the achievement of development goals, including the Sustainable Development Goals. UNICEF prioritizes this on an ongoing basis throughout the work of its country programmes and through the implementation of capacity-building at the global scale, such as the country support provided through multiple indicator cluster survey and other sectoral surveys to develop capacity in data collection and workshops for data analysis and dissemination.

Relevant recommendations	*Remarks*
Recommendation 3	**Accepted and in progress**
Establish a network (a working group or task force) that will bring together the different entities' policy, programme and statistics departments in order to define how to better support more effective use of statistics by national stakeholders to achieve national development goals and should develop system-wide guidance for United Nations system entities on this issue.	UNICEF remains committed to facilitating linkages among policy, programmes and statistics entities at all levels in support of this objective.
Recommendation 5	**Accepted and in progress**
Ensure that national statistical capacity development is a strategic area of support for all United Nations country teams, recognizing that the role will vary significantly between countries as determined by the national authorities.	UNICEF is committed to prioritizing evidence generation on the situation of children, including support to national statistical capacity development, throughout its country programmes on the basis of the specific needs, priorities and country context.
2. Recommendations addressed to the executive heads	
Recommendation 4	**Under Chief Executives Board for Coordination (CEB) consideration**
The General Assembly should request the Secretary-General, in the context of the 2017-2020 quadrennial comprehensive policy review and the follow-up to the 2030 Agenda, to develop a strategic framework for the next five years regarding United Nations system integrated support for national statistical capacity development at the global, regional and country levels, setting out the roles and areas of work for entities at all three levels.	UNICEF is prepared to support the development of this strategic framework, should the General Assembly request the Secretary-General to implement the recommendation.
Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication (JIU/REP/2016/6)	
1. Recommendations addressed to the Executive Board/legislative body	
No recommendations addressed to UNICEF	
2. Recommendations addressed to the executive heads	
Recommendation 4	**Accepted and in progress**
Coordinate evaluation activities at the country level so that such activities can be better integrated into the United Nations Development Assistance Framework (UNDAF) evaluation process.	As part of the UNDAF process, UNICEF contributes to the planning and implementation of UNDAF monitoring and evaluation initiatives, which is coordinated by the Resident Coordinator's office. The strengthening of the office for the improved coordination of monitoring and evaluation activities is a continuing effort that requires particular attention in some countries. Through its regional and country offices, UNICEF will continue to play its role in being transparent and strategic in formulating its country-level evaluation plans to further strengthen the coordination of UNDAF evaluation activities.

Relevant recommendations	*Remarks*
Comprehensive review of United Nations system support for small island developing States: final findings (JIU/REP/2016/7)	
1. Recommendations addressed to the Executive Board/legislative body	
Recommendation 1 The governing bodies of the United Nations system and of the multilateral environment agreements, taking into account the findings of the comprehensive review, should give precise system-wide coordinated guidance to the organizations so as to ensure that the priorities of the SIDS Accelerated Modalities of Action (SAMOA) Pathway are mainstreamed in the strategic plans, within the realm of the organizations' mandates, and should encourage all stakeholders to make sufficient and predictable resources available for the effective and accelerated implementation of the Pathway.	**Under consideration** The first part of the recommendation is under system-wide consideration (CEB comments pending). The second part of the recommendation (i.e., mainstreaming in the strategic plans and making sufficient and predictable resources available) is addressed in recommendations 2 and 6.
Recommendation 2 Ensure that the strategic plans and work programmes of the system organizations include specific objectives related to the implementation of the Samoa Pathway, within the realm of their respective mandates, to be measured against a set of established key performance indicators to monitor and report on the achievements.	**Accepted and implemented** UNICEF, through its (multi-) country programmes, provides a contribution to the child-related aspects of the Samoa Pathway, which integrated results frameworks with specific indicators, baselines and targets, with progress reported on an annual basis that are reported annually.
Recommendation 3 Encourage organizations to ensure that the activities in support of sustainable development of SIDS, within the realm of the mandate of each organization, are aligned with the regional and national priorities identified by the Governments of those States, regional organizations and SIDS development partners, so as to foster the implementation of the Samoa Pathway as the blueprint of the 2030 Agenda for Sustainable Development of SIDS.	**Accepted and implemented** In developing (multi-) country programmes, UNICEF consults with national and regional bodies and other stakeholders to ensure alignment with their priorities as well as with the global agenda on small island developing States and the Sustainable Development Goals.
Recommendation 4 Coordinate the planning and implementation of capacity-building activities in close consultation with the small island developing States and all partners for development so as to strengthen effectiveness and efficiency in providing support to achieve the goals defined in the Samoa Pathway, while avoiding saturation of the absorptive capacity of SIDS at the country level.	**Accepted and in progress** UNICEF supports effective coordination among United Nations agencies and government bodies.

Relevant recommendations	*Remarks*
Recommendation 6 Encourage the allocation of predictable multi-year funding to facilitate the effective implementation of programmatic activities in support of the small island developing States, based on needs assessments prepared by the United Nations system organizations in consultation with SIDS and their relevant partners.	**Under consideration** UNICEF has a broad presence in small island developing States. According to UNICEF Executive Board directives, a regular resource allocation formula is in place to ensure consistent and predictable funding to all UNICEF (multi-) country programmes, on the basis of the available global annual resources. For UNICEF, need is based on an analysis of gross national income per capita, child population and under-five mortality. While UNICEF has no specific concern with the allocation of predictable multi-year funding and allocates core funds annually, it has concerns regarding the JIU stipulation "based on needs assessments prepared by the United Nations system organizations in consultation with SIDS and their relevant partners", as this is not consistent with UNICEF Executive Board directives.
Recommendation 7 Ensure, based on the ongoing work of the United Nations Statistical Commission and, when relevant, on the work of the inter-agency forums and expert groups created to advise Member States, that the specificity of SIDS is explicitly considered in defining the elements of monitoring and accountability frameworks to report on progress made on the Sustainable Development Goals, so that processes and indicators are adapted to their needs and priorities identified at the national and regional levels.	**Under consideration** The Sustainable Development Goals are global targets, which Member States are expected to adapt according to their national context. The small island developing States face additional challenges associated with climate change and disaster risk reduction that go beyond the global targets and indicators. In addition, as part of its mandate, UNICEF monitors the situation of children with a list of indicators, many of which are also Goal indicators. Where relevant to the country context, UNICEF may support data collection efforts by national statistical offices and other partners.
Recommendation 8 Coordinate their efforts in designing monitoring and accountability frameworks and tools adapted to the capacity of SIDS to monitor and report on the implementation of the Samoa Pathway and other sustainable development-related global mandates, while avoiding the burden of multiple reporting frameworks.	**Accepted and in progress** UNICEF closely coordinates with other United Nations agencies through its efforts in United Nations Sustainable Development Frameworks, which highlight the contribution of the United Nations system to the 2030 Agenda and the Samoa Pathway. As part of its (multi-) country programmes, UNICEF supports national Governments in monitoring and reporting on child-related efforts as part of the Sustainable Development Goals and the Samoa Pathway. Moreover, UNICEF is working with other governmental, international and regional partners to ensure that common and appropriate data are collected and analysed to ensure that progress on the implementation of the Samoa Pathway can be adequately assessed.

Relevant recommendations	*Remarks*
2. Recommendations addressed to the executive heads	
Recommendation 5 The executive heads of the United Nations system organizations should ensure the participation of their organizations in the process led by the Inter-Agency Task Force on Financing for Development to actively contribute to addressing the specificity of SIDS as a special case with tailor-made solutions, and should also ensure that new parameters of eligibility are designed for better access to financing for development for SIDS.	**Under consideration** UNICEF has no concerns on this recommendation in principle, but notes that proposals and discussions within the Inter-agency Task Force on Financing for Development are bound by the commitments of Member States in the Addis Ababa Action Agenda. UNICEF reverts to the Department of Economic and Social Affairs, which is the convener of the Inter-Agency Task Force, to position the concerns of small island developing States in the agenda where and when appropriate.
State of the internal audit function in the United Nations system (JIU/REP/2016/8)	
1. Recommendations addressed to the Executive Board/legislative body	
Recommendation 1 Ensure that heads of internal audit/oversight and oversight committee Chairs attend the meetings of the governing bodies at least annually and are given the opportunity to respond to questions raised about their respective annual reports.	**Accepted and implemented** The Director of OIAI and the Audit Advisory Committee Chair (or his/her alternate) attend the annual session of the UNICEF Executive Board each year when their respective annual reports are tabled for discussion, and both have the opportunity to respond to questions from the Executive Board.
Recommendation 9 Ensure that the conditions for effective, independent, expert oversight committees are in place, and that the committees are fully functional in line with previous JIU recommendations, as reinforced in this report.	**Under consideration** UNICEF supports this recommendation, and will consult with the Executive Board on how best to ensure the Audit Advisory Committee continues to have the necessary effectiveness, independence and expertise.
2. Recommendations addressed to the executive head	
Recommendation 2 Involve the oversight committees and consult with the governing bodies in the hiring of the heads of internal audit/oversight, and in the termination of their tenure.	**Under consideration** The charter of the UNICEF Audit Advisory Committee requires that the committee be consulted on the appointment, removal or contract renewal of the Director of OIAI. UNICEF will consult with the Executive Board on how best to include the Committee in the process.
Recommendation 4 Heads of internal audit/oversight of United Nations system organizations who have not yet done so should consolidate in their annual/periodic or other report findings of recurring issues emanating from individual internal audit reports that cut across various offices, units or departments so as to enable the executive heads to systematically address them.	**Accepted and implemented** For several years, OIAI has been providing a quarterly report to the Executive Director and the Audit Advisory Committee, with detailed analysis and commentary on the consolidated results of audits and investigations. The annual report of OIAI also provides a systematic account of key cross-cutting themes and issues. OIAI continues to refine this reporting and analysis to ensure that it best supports executive management in identifying and addressing recurring issues.

Relevant recommendations	*Remarks*
Recommendation 5 Ensure that their internal audit services have adequate financial and human resources to expand the use of information technology auditing techniques, and to employ, as appropriate, advanced data analytics and remote auditing, with a view to leveraging technology to provide more economical and comprehensive audit coverage.	**Accepted and in progress** OIAI has identified technology as a key enabler in its strategic direction for 2017 and beyond, and is working to embed stronger information technology auditing techniques (including data analytics) into its core audit processes. The office management plan (OMP) for 2018-21 will address the associated resourcing implications.
Recommendation 6 Allocate adequate financial and human resources to the internal audit services to ensure sufficient coverage of high-risk areas and adherence to established auditing cycles, as identified by the heads of internal audit/ oversight during risk-based audit planning.	**Accepted and in progress** The Audit Advisory Committee and OIAI together provide advice to the Executive Director on the adequacy of financial and human resources allocated to internal audit, and also comment on this annually to the Executive Board. OIAI periodically reassesses its resource requirements, and is currently doing so during the OMP process for the strategic plan period 2018-21, taking into account the requirements of its charter, the OMP objectives, the evolving assurance needs of UNICEF and opportunities identified for enhancing audit efficiency.

Safety and security in the United Nations system (JIU/REP/2016/9)

1. Recommendations addressed to the Executive Board legislative body

No recommendation addressed to UNICEF

2. Recommendations addressed to the executive head

Recommendation 1 Ensure that, by no later than April 2018: • Existing host country agreements within their respective organizations reflect the current security threats and contain commensurate security measures necessary to protect United Nations system organizations' personnel and premises • Future host country agreements contain a security annex reflecting the main responsibility of the host country with respect to the security of United Nations system organizations' personnel and premises • Existing and future host country agreements are regularly reviewed to reflect and adapt to changes in the respective security environments	**Under consideration of the Chief Executives Board** This recommendation would require consideration by the CEB, through the High-level Committee on Management, as to how to implement such an overarching proposal. That said, the report of the Independent Panel on the Safety and Security of United Nations Personnel in Iraq made a similar recommendation that was subsequently addressed by the Inter-Agency Security Management Network (IASMN) and the Department of Safety and Security. After extensive consultations with resident coordinators and Member States, it was determined that a supplemental host government agreement was neither realistic nor acceptable to Member States. Therefore, the recommendation of the report of the Independent Panel was closed by IASMN in 2011. Consequently, it does not seem feasible to take this recommendation forward.

Relevant recommendations	*Remarks*
Recommendation 2 Ensure that, by no later than January 2018, a comprehensive system-wide policy for road safety is finalized and ready for implementation within each of their respective organizations.	**Accepted and in progress** UNICEF has implemented the strategy and is currently reviewing its driver training capability. UNICEF has launched a training programme in a number of countries, with the potential of a global roll-out. Moreover, a road safety policy has been in place since October 2011, and a road safety strategy is currently being addressed by an IASMN working group, chaired by the Department of Safety and Security.
Recommendation 3 Ensure that, by no later than January 2018, appropriate security compliance mechanisms commensurate with the risk level assessed in each particular duty station are included in the individual performance appraisal systems in place for all staff within their respective organizations.	**Accepted and in progress** UNICEF will ensure compliance through internal monitoring and evaluation processes.
Recommendation 5 By no later than January 2018, incorporate safety and security compliance indicators in the performance assessments at every management level, including senior management.	**Accepted and in progress** UNICEF acknowledges that all personnel with supervisory responsibilities should have a mandatory result related to safety and security within their respective performance assessment. UNICEF will undertake a review of its performance management process with a view to incorporating security within the organization's performance assessment process.
Knowledge management in the United Nations system (JIU/REP/2016/10)	
1. Recommendations addressed to the Executive Board/legislative body	
No recommendations addressed to UNICEF	
2. Recommendations addressed to the executive head	
Recommendation 1 Develop knowledge management strategies and policies aligned with the mandate, goals and objectives of their respective organizations, by the end of 2018. Such strategies should be based on an assessment of current and future knowledge management needs and include measures for implementation.	**Accepted and in progress** UNICEF is currently considering how best to develop a knowledge management strategy, building on the existing work in research, evaluation and knowledge exchange and enterprise content management.
Recommendation 3 Take incremental measures aimed at embedding knowledge management skills and knowledge-sharing abilities in their respective staff performance appraisal systems, annual work plans, job descriptions and organizational core competences, by the end of 2020.	**Accepted and in progress** This recommendation is already partially incorporated into UNICEF competency frameworks and selected job descriptions.

Relevant recommendations	*Remarks*
Recommendation 4	**Accepted and in progress**
Establish norms and procedures for the retention and transfer of knowledge from retiring, moving or departing staff, as part of the organizations' succession planning processes.	UNICEF has already undertaken some small-scale experiments, but more extensive piloting and testing is needed to find the most effective and cost-efficient approach.

Administrative support services: the role of service centres in redesigning administrative service delivery (JIU/REP/2016/11)

1. Recommendations addressed to the Executive Board/legislative body

Recommendation 4	**Accepted and implemented**
Request technical advisory bodies to examine the results, including benefits realized, of administrative service reform when considering relevant organizational budget proposals, starting with the next budget cycle.	Following a preliminary presentation by UNICEF in 2016, the Advisory Committee on Administrative and Budgetary Questions will receive information on the progress of the Global Shared Services Centre, including a cost and benefit analysis, in the context of the submission of the UNICEF integrated budget, 2018-2021.
Recommendation 5	**Accepted and in progress**
The General Assembly should, consequent to the current review by the International Civil Service Commission of all categories of staff, take action, if possible at its seventy-second session, to address the needs of organizations for locally recruited professional expertise for functions not limited to national content.	UNICEF fully supports the re-evaluation of current criteria for the recruitment of local staff at the professional level to fulfil operational needs.

2. Recommendations addressed to the executive head

Recommendation 1	**Accepted and implemented**
Global service centres should define and provide the tools and systems required to support efficient tracking of customer service and the capturing of business intelligence for performance measurement and further improvement and comparison with benchmarks.	UNICEF has already implemented tools to track service-level performance against service-level agreement targets.
Recommendation 2	**Accepted and in progress**
Global service centres should define efficiency benchmarks based on objective standards and ensure that performance targets are progressively adjusted to attain them.	UNICEF conducts periodic benchmark comparisons with peer groups from the public and private sectors.
Recommendation 3	**Accepted and implemented**
The executive heads should within a year designate responsibility for pursuing ongoing improvement and for making process changes and ensure that service centre governance and management arrangements make clear the related role of service centre managers.	UNICEF has implemented a framework and culture of continuous business improvement within its Global Shared Services Centre in regular consultation with business policy owners.

Annex II

Summary of the status of all open Joint Inspection Unit recommendations addressed to UNICEF prior to 2016

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
JIU/REP/2008/6 Management of Internet websites	(8) Executive heads should report on the implementation of the recommendations addressed to the executive heads, in particular those aimed at reforming website governance, updating website strategy and policy, and implementing multilingualism	Legislative body	Accepted and in progress
JIU/REP/2010/8 Inter-agency staff mobility	(10) Systematically assess the performance of work/life balance programmes periodically and include, inter alia, a cost-benefit analysis of such programmes as part of their regular performance reporting.	Executive heads	Accepted and in progress
JIU/NOTE/2011/1 Procurement reforms	(9) Review the social aspect of their procurement policy and practices with a view to ensuring that their policy includes all important social elements, and that guidelines are provided for effective implementation.	Executive heads	Accepted and in progress
JIU/REP/2011/1 Medical service	(2) Adopt appropriate standards with regard to Occupational Safety and Health issues, taking into account and ensuring compatibility with emerging modifications to the Minimum Operating Safety and Security Standards.	Legislative body	Accepted and in progress
JIU/REP/2011/6 Business continuity	(8) Ensure that business continuity training be incorporated in the career and staff development courses, including induction training, and that periodic training be provided to critical staff in the organizations as an integral component of business continuity management.	Executive heads	Accepted and in progress
JIU/REP/2012/2 Sick leave	(4) Design and implement an absence management module, in particular absence due to sick leave, for staff with supervisory or managerial responsibilities.	Executive heads	Accepted and in progress
JIU/REP/2012/12 Strategic planning	(4) Formulate and define relevant system-wide sectoral strategic frameworks through the Economic and Social Council to address the long-term goals established by the 2005 World Summit Outcome, adopted by the General Assembly in resolution 60/1, as well as those established by the missions and mandates of the system organizations as a result of global conferences.	Legislative body	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
JIU/REP/2013/2 Records and archives management	(1) Review respective regulatory frameworks governing records and archives management (RAM) and recast them into a comprehensive and unequivocal set of principles, practice-oriented procedures and rules to keep pace with changes in the record-keeping environment and technology, and cover the whole life cycle of recorded information. Ensure strict compliance with those principles, procedures and rules for any materials identified as records of the organization or entity.	Executive heads	Accepted and in progress
	(2) Ensure that all departments, offices and other entities under their responsibility have developed and apply the basic components of records management programmes to all records for which they have managerial responsibility.	Executive heads	Accepted and in progress
	(3) Ensure that appropriate time and resources are allocated to institutionalizing tailored RAM training programmes delivered by experienced RAM experts, both at headquarters and in the field, to (a) senior and middle-level managers; (b) records coordinators and other staff involved in RAM activities; and (c) staff at large.	Executive heads	Accepted and in progress
	(4) Ensure that information systems that capture, create or manage e-records meet international standards for record keeping and the preservation of digital records and archives.	Executive heads	Accepted and in progress
JIU/REP/2013/4 Management of implementing partners	(8) Institute, for staff engaged with Implementing Partners (and especially staff in country offices), training in fraud awareness and prevention, with emphasis on fraud related to third parties.	Executive heads	Accepted and in progress
	(10) Review the capabilities of their existing automation systems, such as ERPs and other database tracking systems, with the aim of supporting the management of Implementing Partners and consolidating related data in these systems. This action should be based on a cost/benefit analysis, taking into account the level of need for such data.	Executive heads	Accepted and in progress
JIU/NOTE/2014/1 Use of retirees	(2) Set up effective mechanisms to capitalize on the knowledge and experience of staff due to retire and of retirees when rehired through coaching and mentoring programmes, in line with good practices identified.	Executive heads	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	(4) Organizations should: (a) take immediate action to limit such cases to exceptions which are fully justified and regularly monitored and reported to legislative bodies; and (b) ensure that their employment in senior executive and general service positions is restricted to instances where needs cannot be met by current staff, and that they are rehired as consultants, when applicable, with due regard to the specific needs of organizations.	Executive heads	Accepted and in progress
JIU/REP/2014/1 Resource mobilization function	(5) Organize dialogues with their respective donors to agree upon common reporting requirements which would simplify the reporting process for the respective organizations and satisfy the information needs of the donors with a view to reducing the reporting burden and associated costs.	Executive heads	Accepted and in progress
JIU/REP/2014/4 Post-Rio+20 review of environmental governance within the United Nations system	(12) Organizations involved in country activities in the UNDAF should: (a) Adopt outreach and training policy; support the establishment of capacity-building in the United Nations country team; and disseminate the United Nations Development Group (UNDG) guidance notes on mainstreaming environmental sustainability and the integration of the three dimensions of sustainable development into the UNDAF process; and (b) Support the operationalization of the above-mentioned policy and the attendant expertise within the framework of the United Nations country team with the effective participation and contribution of specialists and experts of the United Nations Environment Programme and multilateral environmental agreements, when feasible, as well as with the active use of sector experts of specialized agencies, funds and programmes, who have environmental knowledge and expertise working under the guidance of the Resident Coordinator.	Executive heads	Accepted and in progress
JIU/REP/2014/8 Non-staff personnel	(12) Ensure and formalize the access of non-staff personnel (including United Nations Volunteers) to mediation, the ethics office, the office of the ombudsman and other informal conflict-resolution mechanisms, and ensure that such personnel have recourse to the policies on the prevention of harassment and whistle-blowing. Furthermore, non-staff should be informed of those rights.	Executive heads	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
JIU/REP/2014/9 Contract management	(2) Incorporate in their annual statements of internal controls certifications, by individuals with procurement and contracts management authority that the execution of contracts has been in full compliance with the organization's policies, procedures and rules.	Executive heads	Accepted and in progress
JIU/REP/2015/5 Climate change	(2) Support and endorse the participation of their respective organizations involved in cross-cutting areas directly or indirectly related to climate change in a system-wide United Nations strategy to combat climate change, in a manner consistent with the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP 21).	Legislative body	Accepted and in progress
	(1) Present to the governing bodies of their organizations a long-term United Nations system-wide climate change strategy responsive to the outcome of COP 21, and request its endorsement and the support necessary for its effective implementation, in order to achieve measurable interim results by 2020.	Executive heads	Accepted and in progress
	(3) Organizations involved in areas with clear cross-linkages with climate change should elaborate and agree upon a common methodology to establish criteria to ensure the traceability of specific funding for climate change adaptation and mitigation, seeking consistency and coherence in the context of the climate change regime methodologies.	Executive heads	Accepted and in progress
	(4) Promote the development of a common information-sharing system for the measurement and monitoring of the United Nations system activities and resources aimed at addressing climate change, by sector and type of funding, so as to ensure the most cost-efficient and effective delivery of activities to tackle climate change.	Executive heads	Accepted and in progress
	(6) Ensure that their organizations follow the UNDG guidance on integrating climate change in the UNDAF and build on existing good practices of engagement with the relevant United Nations Framework Convention on Climate Change bodies, for climate change assistance at the country and	Executive heads	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	regional level, in close cooperation with the resident coordinators, to enhance and strengthen capacity-building assistance to developing countries through common country assessment/UNDAFs.		
JIU/REP/2015/6 Ombudsman services	(5) Make it possible for the ombudsman to report to them on systemic issues identified on a regular basis.	Legislative body	Under consideration The JIU report and the present report are presented to the Executive Board for consideration of this recommendation.
	(1) Review, update and disseminate across respective organizations the terms of reference of the ombudsman, giving due consideration to the direction provided by the present report and using a staff-management consultation mechanism.	Executive heads	Accepted and in progress
	(2) Include questions relating to the ombudsman service in staff surveys and responses should be used by management, staff associations and the ombudsman office to increase staff awareness and promote a better understanding of the ombudsman function in the organization.	Executive heads	Accepted and in progress
	(4) Include in the work programme the development of a case management manual and to seek the cooperation of other United Nations system ombudsmen with a view to achieving a certain level of harmonization across the system.	Executive heads	Accepted and in progress
	(7) Establish an accountability and appraisal system for the ombudsman services and include the relevant provisions in the ombudsman's terms of reference. The system and the provisions should reflect the specific requirements of the ombudsman function by making accountability and the appraisal process inclusive and participatory for all stakeholders.	Executive heads	Accepted and in progress